

EXHIBIT 30

Gulas A M

From: Spatz William V
Sent: Thursday, August 22, 2013 1:39 PM
To: Gulas A M
Subject: RE: Reg. project on section 7602

Yes. I did receive and am still thinking about it.

From: Gulas A M
Sent: Thursday, August 22, 2013 1:38 PM
To: Spatz William V
Subject: RE: Reg. project on section 7602

Bill, did you get the email I sent late Friday with the memo on outside experts?

I want to make certain you got it because IT uploaded the new Outlook 2010 to my computer and some of the emails I sent to the IRS side didn't go through. I hadn't gotten any undeliverable messages from Counsel, so I've been hoping everything is okay.

From: Spatz William V
Sent: Thursday, August 22, 2013 1:33 PM
To: Gulas A M; Conroy William F; Christopher Charles B; Vidano Thomas A
Subject: RE: Reg. project on section 7602

I am also available at that time.

From: Gulas A M
Sent: Thursday, August 22, 2013 1:32 PM
To: Conroy William F; Christopher Charles B; Spatz William V; Vidano Thomas A
Subject: RE: Reg. project on section 7602

As of now, I'm available at that time.

From: Conroy William F
Sent: Thursday, August 22, 2013 1:27 PM
To: Christopher Charles B; Gulas A M; Spatz William V; Vidano Thomas A
Subject: RE: Reg. project on section 7602

Are people available next week on Wednesday afternoon, the 28th, around 2, for an update on the project? Or do you have other dates to suggest that are more convenient?

Bill
515-4402

From: Christopher Charles B
Sent: Wednesday, August 21, 2013 6:12 PM
To: Conroy William F
Cc: Spatz William V; Gulas A M; Christopher Charles B; Vidano Thomas A
Subject: RE: Reg. project on section 7602

Bill, I am happy to discuss, but the team drafting the reg. is AM Gulas, with Bill Spatz as reviewer. I think we should include them.

Charles B. Christopher
IRS, Office of Chief Counsel
Chief, Branch 7 (Procedure & Administration)
(202) 622-4570

From: Conroy William F
Sent: Wednesday, August 21, 2013 2:28 PM
To: Christopher Charles B
Cc: Vidano Thomas A
Subject: FW: Reg. project on section 7602

Charles—

We're interested in having a discussion about 7602. Can we schedule a meeting with you?

Bill
(202) 515-4402

From: Conroy William F
Sent: Friday, August 16, 2013 6:22 AM
To: Christopher Charles B
Subject: RE: Reg. project on section 7602

Charles—

Do you have any times available next week to discuss the project with Tom Vidano and me?

Bill

From: Christopher Charles B
Sent: Wednesday, July 17, 2013 4:25 PM
To: Conroy William F
Cc: Spatz William V; Gulas A M; Christopher Charles B
Subject: FW: Reg. project on section 7602

(b)(5)DP

(b)(5)DP

but hope to be able to

have something to share in the next few weeks. Thanks very much for your proposals. We will review them carefully and look forward to discussing them with you.

Charles B. Christopher
IRS, Office of Chief Counsel
Chief, Branch 7 (Procedure & Administration)
(202) 622-4570

From: Conroy William F
Sent: Wednesday, July 03, 2013 1:38 PM
To: Gulas A M; Spatz William V
Cc: Vidano Thomas A
Subject: RE: Reg. project on section 7602

A M—

Would it be convenient to meet sometime during the week of July 15th? (I'm on leave next week.) Also, are you able to share your draft with Tom and me beforehand?

Bill

From: Gulas A M
Sent: Thursday, June 27, 2013 1:21 PM
To: Conroy William F; Spatz William V
Cc: Vidano Thomas A; Tonuzi Drita
Subject: RE: Reg. project on section 7602

Bill, thank you for your input.

Bill Spatz and I were asked to (b)(5)DP so, at this time, the first draft of the regulation is already in initial review with Gary Gray. I will forward your proposal to him and ask him for comments.

Due to Gary's schedule, we may not be able to meet until after July 9.

From: Conroy William F
Sent: Thursday, June 27, 2013 1:17 PM
To: Gulas A M; Spatz William V
Cc: Vidano Thomas A; Tonuzi Drita
Subject: FW: Reg. project on section 7602

A M and Bill—

(b)(5)DP



I am also attaching proposed language for the amendment.

Tom and I would like to set up a meeting to discuss how the (b)(5)DP
(b)(5)DP Can you let me know your availability?

Bill

<< File: Summons reg proposed change description.docx >> << File: Reg section 301 7602-1 proposed language.docx >>

From: Goldstein Richard S
Sent: Tuesday, June 11, 2013 1:28 PM
To: Blum Steven H
Cc: Conroy William F; Vidano Thomas A; Gulas A M; Spatz William V
Subject: RE: Reg. project on section 7602

The PGP project has been assigned to A M Gulas and Bill Spatz.

From: Blum Steven H
Sent: Tuesday, June 11, 2013 11:41 AM
To: Goldstein Richard S
Cc: Conroy William F; Vidano Thomas A
Subject: Reg. project on section 7602

Richard:

Has P&A assigned anyone yet to the reg project on section 7602?

Bill Conroy and Tom Vidano in our office would like to share some draft language.

Thank you for any help you can provide.

Steve Blum
Temp. # (no voicemail) (202) 874-1325

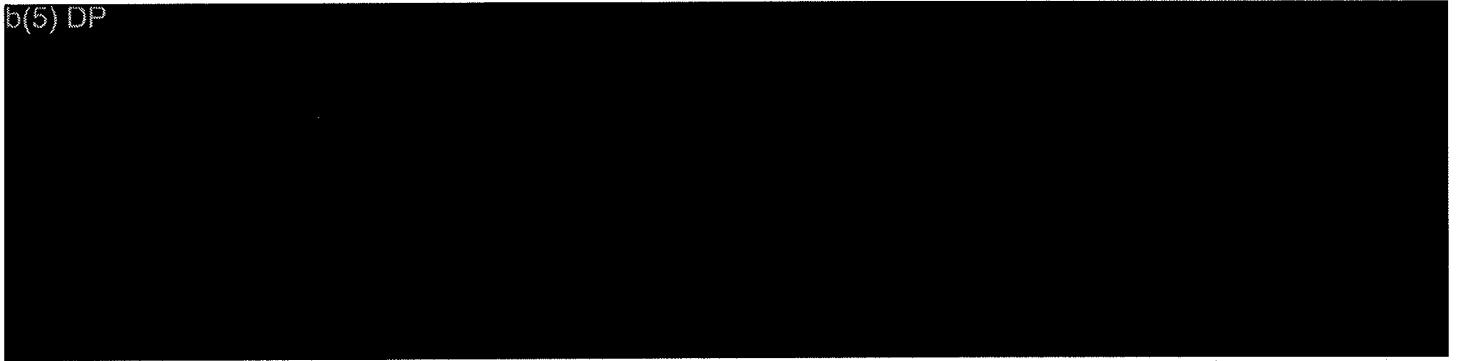
Gulas A M

From: Spatz William V
Sent: Thursday, November 14, 2013 8:53 AM
To: Gulas A M
Subject: FW: PA Branch drafts of Position Paper, Temporary Regulation & NPRM to allow outside experts to take summons testimony

FYI.

From: Gray Gary D
Sent: Wednesday, November 13, 2013 4:24 PM
To: Spatz William V
Subject: RE: PA Branch drafts of Position Paper, Temporary Regulation & NPRM to allow outside experts to take summons testimony

b(5) DP



b(5) DP



Other comments are also in the margin.



7602 experts
position paper 1...

From: Spatz William V
Sent: Tuesday, November 12, 2013 4:51 PM
To: Gray Gary D
Cc: Christopher Charles B; Gulas A M
Subject: FW: PA Branch drafts of Position Paper, Temporary Regulation & NPRM to allow outside experts to take summons testimony

Gary, A.M., Charles, and I have each reviewed (b)(5)DP

(b)(5)DP



In addition, I have finished following up on your request to me before the shutdown, on September 25, to do further

(b)(5)DP



b(5) DP

<< File: Branch draft 7602 experts position paper 11-12-13.doc >>

(b)(5)DP

b(5) DP

From: Conroy William F
Sent: Tuesday, October 29, 2013 5:23 PM
To: Christopher Charles B; Spatz William V; Gulas A M
Cc: Vidano Thomas A
Subject: RE: PA Branch drafts of Position Paper, Temporary Regulation & NPRM to allow outside experts to take summons testimony

b(5) DP

Tom Vidano and I would like to have a discussion with you about next steps. Howard Berger and Tom Ralph would also be available to participate if you like.

Bill

<< File: Branch draft Temp 7602 reg 9-3-13[1].doc >>

From: Christopher Charles B
Sent: Wednesday, September 04, 2013 11:47 AM
To: Conroy William F
Cc: Christopher Charles B; Spatz William V; Gulas A M
Subject: FW: PA Branch drafts of Position Paper, Temporary Regulation & NPRM to allow outside experts to take summons testimony

Attached below is the complete regulation package and memo for your review and consideration. These work products have not been reviewed by PA executives. Thanks.

Charles B. Christopher
IRS, Office of Chief Counsel
Chief, Branch 7 (Procedure & Administration)
(202) 622-4570

<< File: Branch draft 7602 experts position paper 9-3-13.doc >> << File: Branch draft Temp 7602 reg 9-3-13.doc >> << File: Branch draft NPRM Xref 7602 9-3-13.doc >>

Gulas A M

From: Gulas A M
Sent: Friday, February 21, 2014 10:19 AM
To: Spatz William V; Gray Gary D; Christopher Charles B
Subject: RE: Temporary Regulation to allow outside experts to take summons testimony

b(5) DP

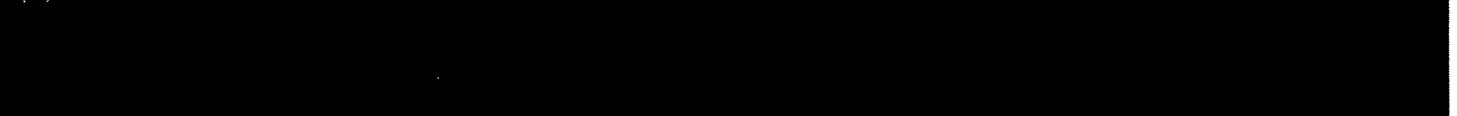
b(5) DP



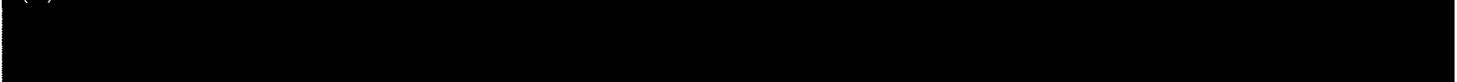
From: Spatz William V
Sent: Friday, February 21, 2014 9:55 AM
To: Gray Gary D; Christopher Charles B; Gulas A M
Subject: RE: Temporary Regulation to allow outside experts to take summons testimony

Attached is a markup of the February 18 discussion draft

b(5) DP



b(5) DP

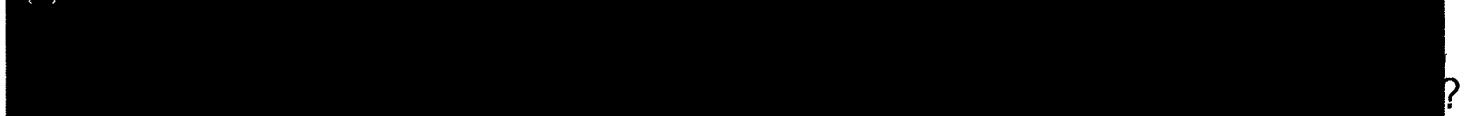


From: Gray Gary D
Sent: Thursday, February 20, 2014 5:11 PM
To: Spatz William V; Christopher Charles B; Gulas A M
Subject: RE: Temporary Regulation to allow outside experts to take summons testimony

b(5) DP



b(5) DP



From: Horowitz Linda R
Sent: Thursday, February 20, 2014 5:06 PM
To: Gray Gary D
Subject: RE: Temporary Regulation to allow outside experts to take summons testimony

b(5) DP, A-C



Gulas A M

From: Gray Gary D
Sent: Friday, February 21, 2014 11:48 AM
To: Spatz William V
Cc: Vidano Thomas A; Gulas A M; Christopher Charles B
Subject: Fw: Temporary Regulation to allow outside experts to take summons testimony

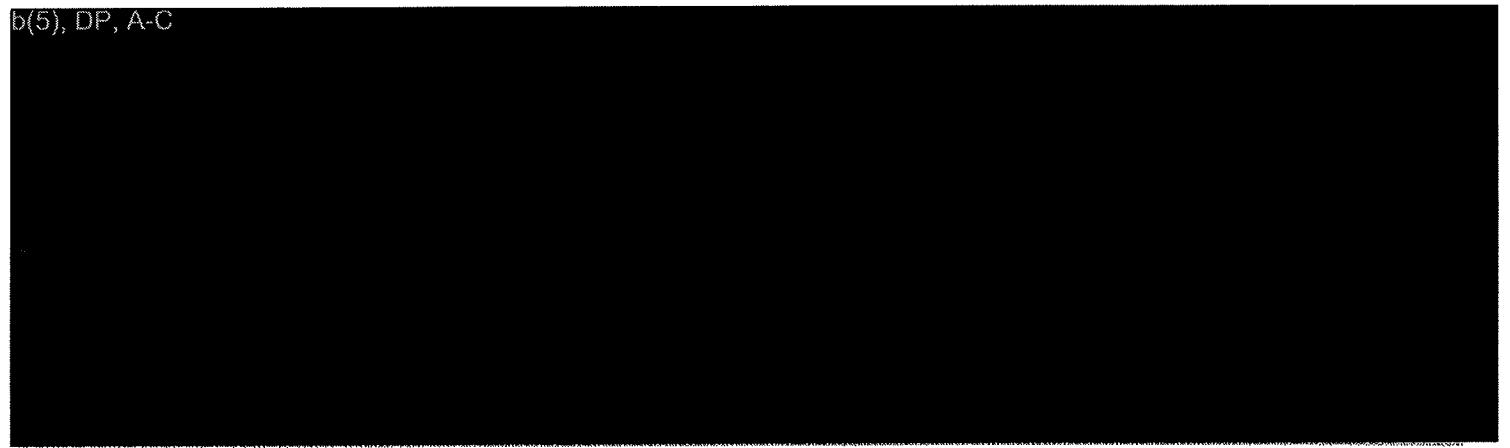
b(5) DP



Tom, If LBI has any thoughts on this, pls advise.

From: Horowitz Linda R
Sent: Friday, February 21, 2014 10:10 AM
To: Gray Gary D
Subject: RE: Temporary Regulation to allow outside experts to take summons testimony

b(5), DP, A-C



From: Gray Gary D
Sent: Friday, February 21, 2014 8:07 AM
To: Horowitz Linda R
Subject: RE: Temporary Regulation to allow outside experts to take summons testimony

b(5), DP, A-C

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b(5), DP, A-C

b(5), DP, A-C



b(5), DP, A-C



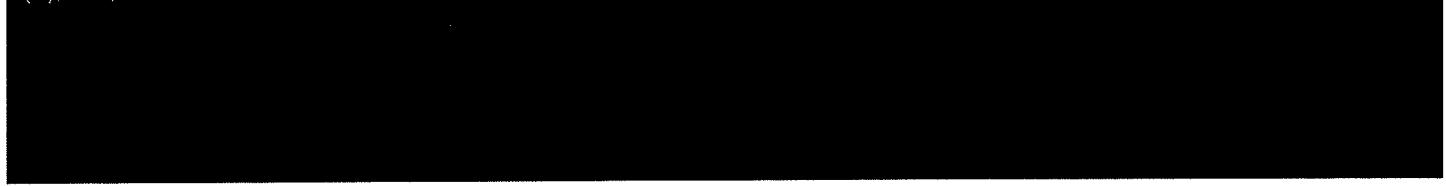
From: Horowitz Linda R
Sent: Thursday, February 20, 2014 5:06 PM
To: Gray Gary D
Subject: RE: Temporary Regulation to allow outside experts to take summons testimony

b(5), DP, A-C



From: Gray Gary D
Sent: Thursday, February 20, 2014 4:49 PM
To: Horowitz Linda R
Cc: Witter Kirsten N; Vidano Thomas A
Subject: RE: Temporary Regulation to allow outside experts to take summons testimony

b(5), DP, A-C



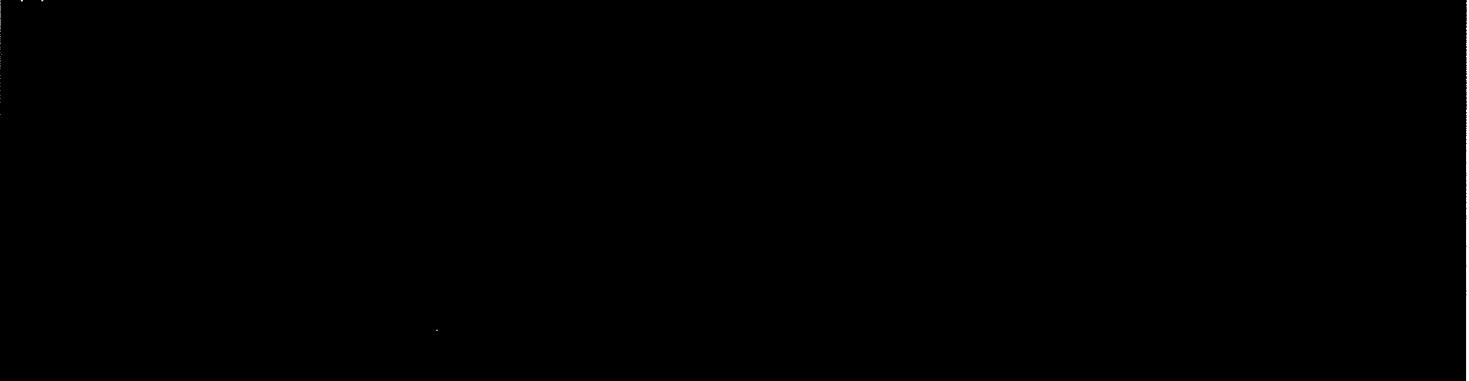
I'm copying Tom Vidano so he will be aware of the issue we're discussing.

From: Horowitz Linda R
Sent: Thursday, February 20, 2014 10:59 AM
To: Gray Gary D

Cc: Witter Kirsten N

Subject: RE: Temporary Regulation to allow outside experts to take summons testimony

b(5), DP, A-C



b(5), DP, A-C



From: Gray Gary D

Sent: Wednesday, February 19, 2014 4:56 PM

To: Horowitz Linda R

Subject: RE: Temporary Regulation to allow outside experts to take summons testimony

b(5), DP, A-C



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From: Horowitz Linda R

Sent: Wednesday, February 19, 2014 4:03 PM

To: Gray Gary D

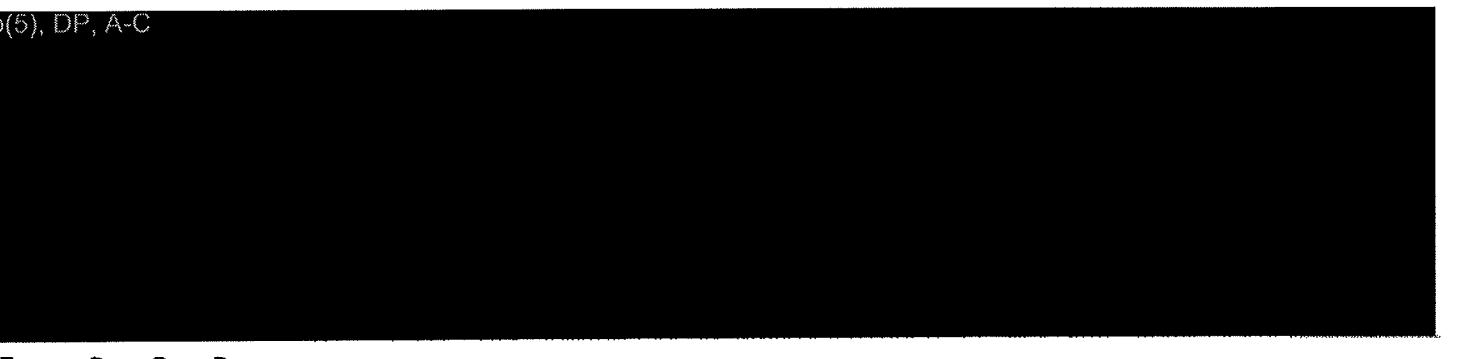
Subject: RE: Temporary Regulation to allow outside experts to take summons testimony

Gary: I appreciate your circling back to me on this and giving me an opportunity to comment

(b)(5)DP A-C



b(5), DP, A-C



From: Gray Gary D

Sent: Tuesday, February 18, 2014 1:55 PM

To: Vidano Thomas A; Horowitz Linda R

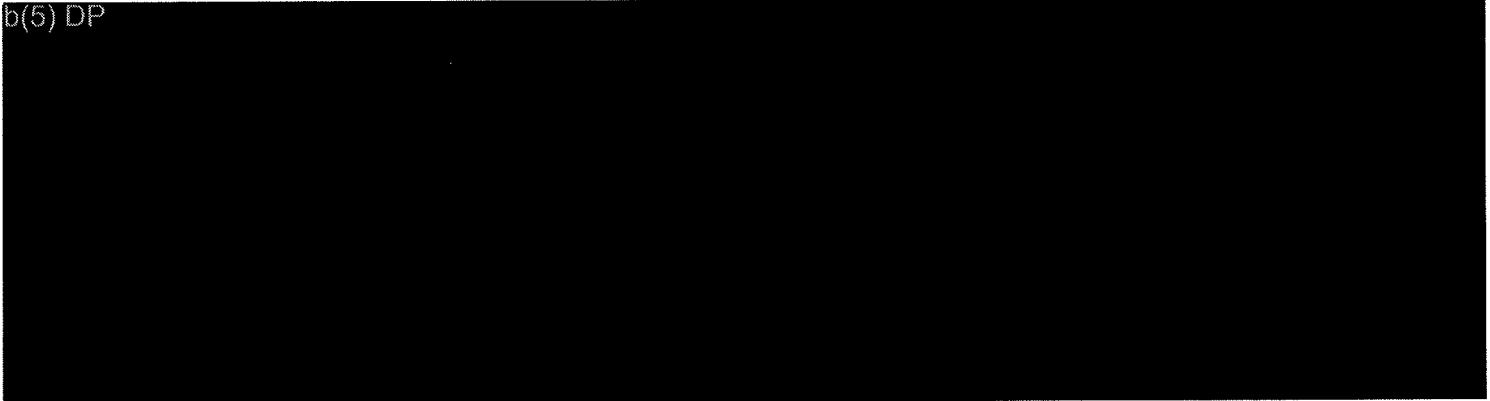
Cc: Christopher Charles B; Spatz William V; Gulas A M

Subject: Temporary Regulation b(5) DP



Tom & Linda, This is to follow up on issues raised at the meeting on January 8 with Chris Sterner regarding the draft temporary regulation to clarify that outside experts

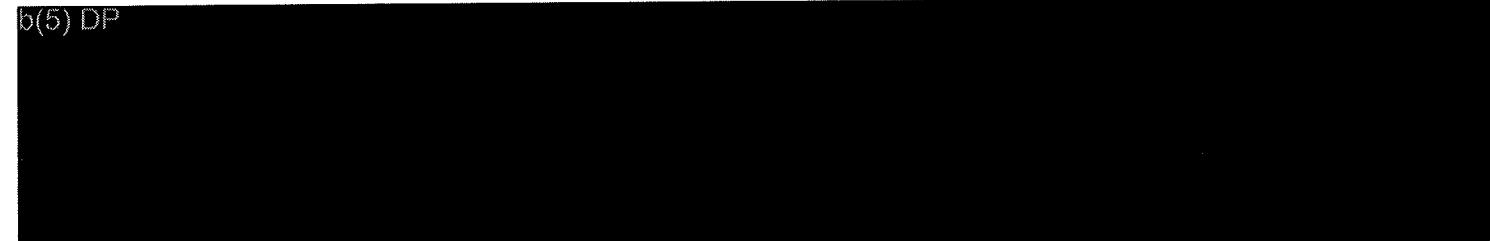
b(5) DP



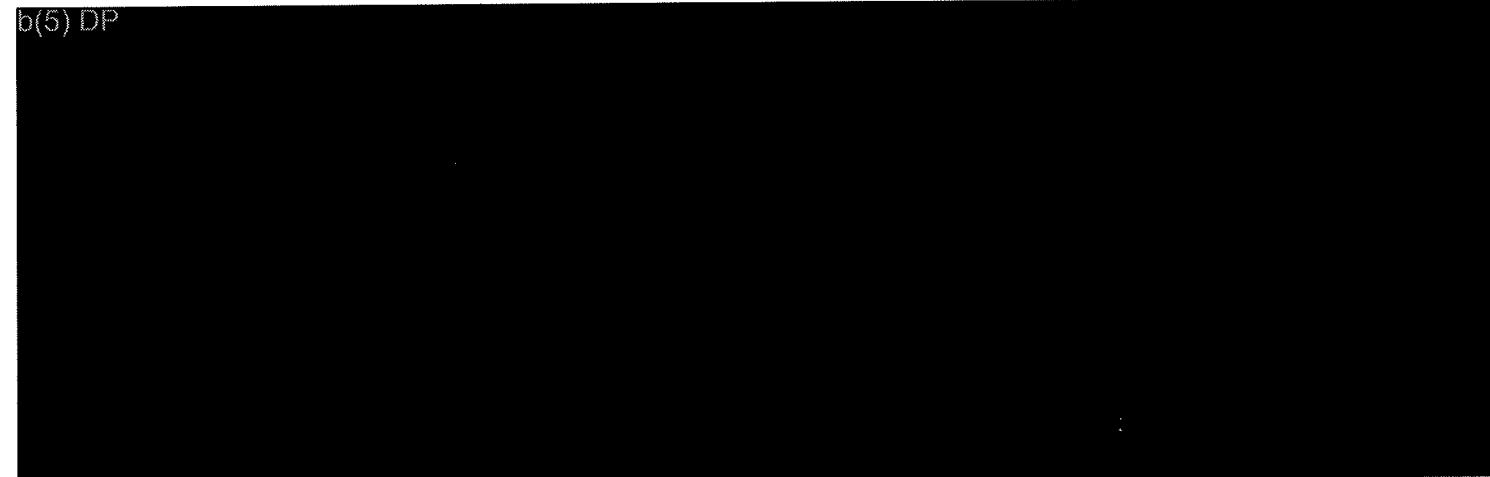
b(5) DP



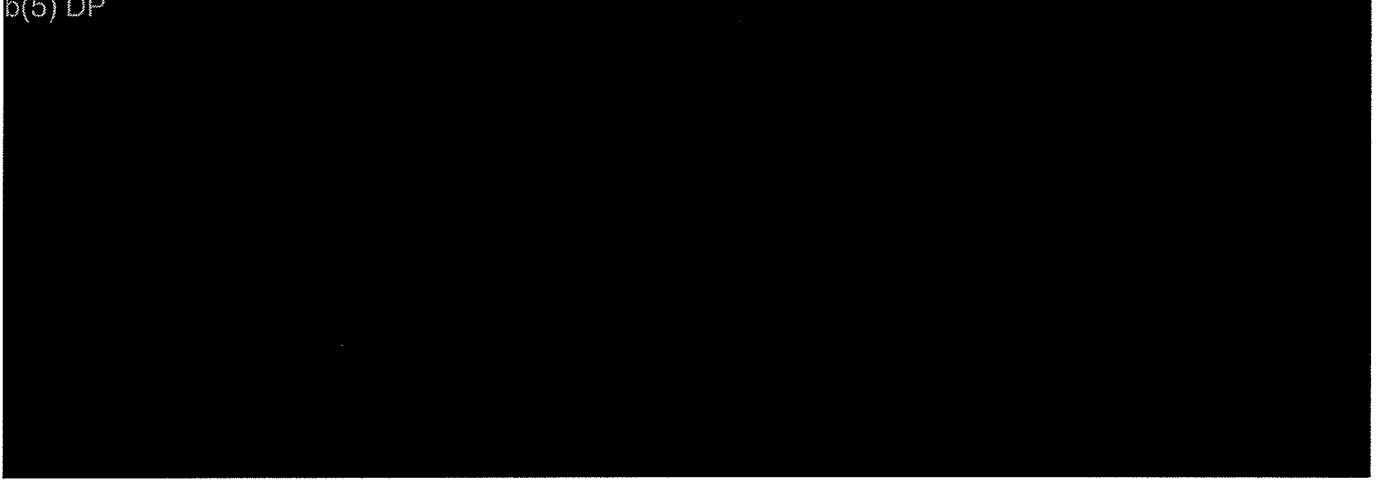
b(5) DP



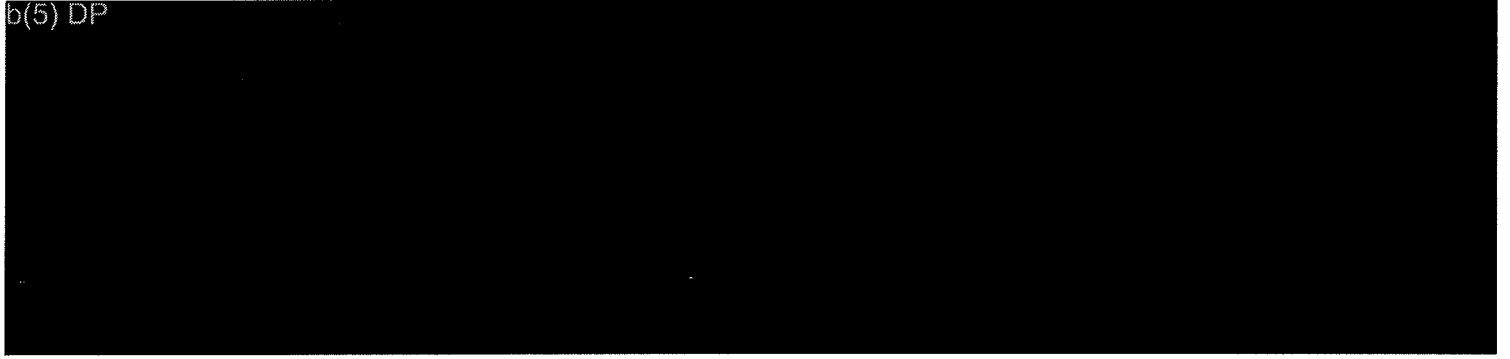
b(5) DP



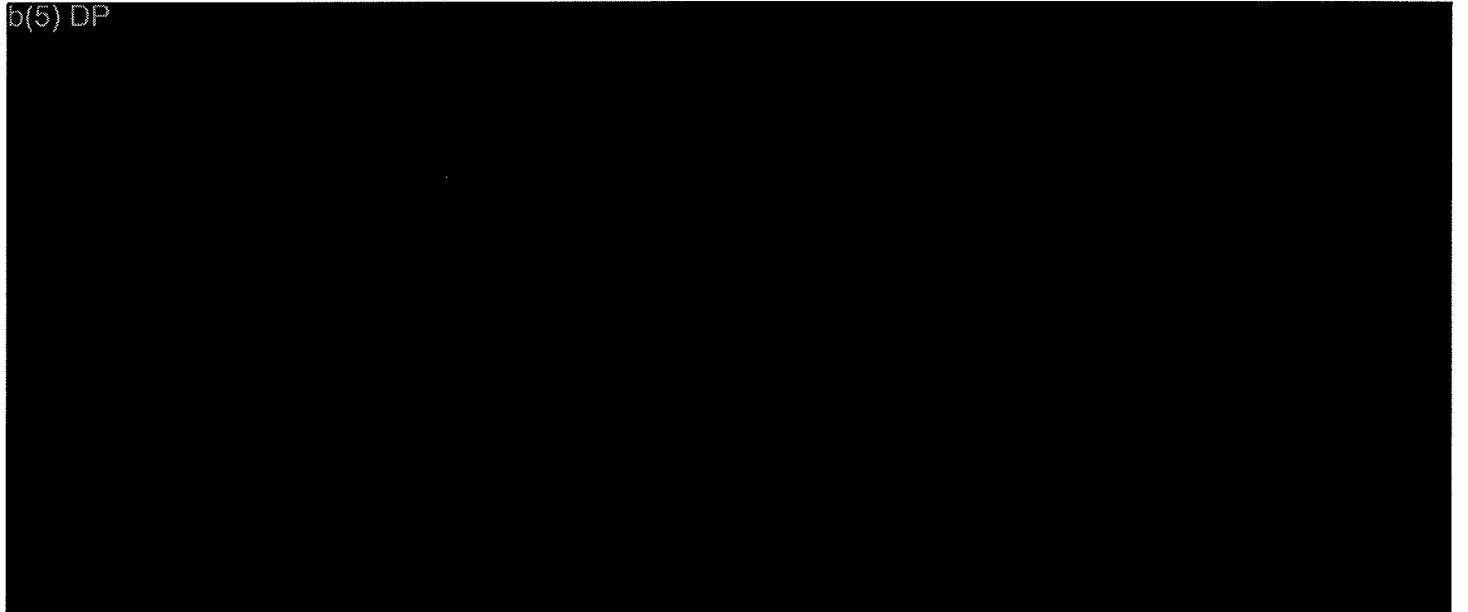
b(5) DP



b(5) DP



b(5) DP



(b)(5)DP



Gulas A M

From: Gray Gary D
Sent: Wednesday, March 19, 2014 11:28 AM
To: Spatz William V; Schindler Frederick W; Christopher Charles B
Cc: Gulas A M
Subject: RE: Temporary Regulation to allow outside experts to take summons testimony - 3 day pre-green recirculation

Sure. When you copy LBI, pls include Tom Vidano.

From: Spatz William V
Sent: Wednesday, March 19, 2014 11:14 AM
To: Gray Gary D; Schindler Frederick W; Christopher Charles B
Cc: Gulas A M
Subject: FW: Temporary Regulation to allow outside experts to take summons testimony - 3 day pre-green recirculation

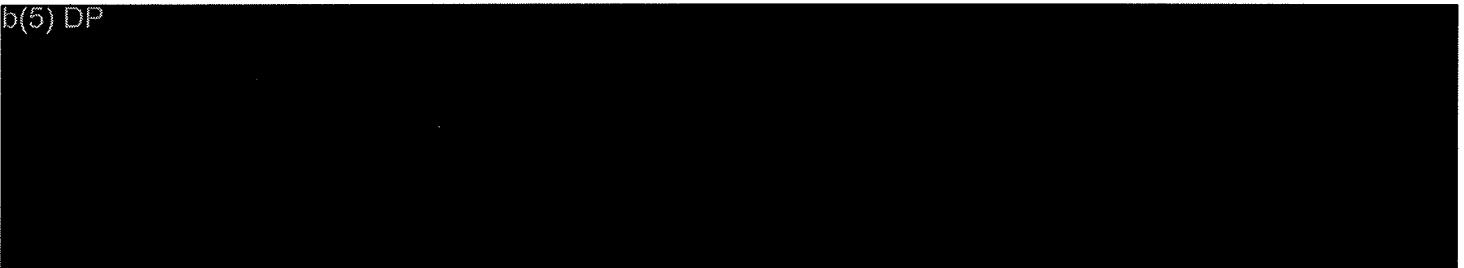
GLS responded already below. Should a copy anyone else on this, e.g. LB&I?

From: Horowitz Linda R
Sent: Wednesday, March 19, 2014 10:57 AM
To: Spatz William V
Cc: Witter Kirsten N
Subject: RE: Temporary Regulation to allow outside experts to take summons testimony - 3 day pre-green recirculation

b(5) DP

From: Spatz William V
Sent: Wednesday, March 19, 2014 9:41 AM
To: Vidano Thomas A; Horowitz Linda R
Cc: Tonuzi Drita; Kroening Linda M; Gray Gary D; Zuba Kathryn A; Schindler Frederick W; Christopher Charles B; Conroy William F; Witter Kirsten N; Gulas A M
Subject: Temporary Regulation to allow outside experts to take summons testimony - 3 day pre-green recirculation

b(5) DP



b(5) DP



Thanks for your assistance.

Gulas A M

From: Conroy William F
Sent: Monday, March 24, 2014 12:22 PM
To: Spatz William V; Gulas A M
Cc: Vidano Thomas A
Subject: RE: Temporary Regulation to allow outside experts to take summons testimony - 3 day pre-green recirculation
Attachments: Draft Temp 7602 reg pre-green discussion 3-14-14[1].doc; b(5) DP

Bill and A M—

Tom asked me to let you know that LB&I counsel has reviewed the March 19th draft b(5) DP

I did red-line a proposed change b(5) DP
b(5) DP

b(5) DP

From: Spatz William V
Sent: Wednesday, March 19, 2014 9:41 AM
To: Vidano Thomas A; Horowitz Linda R
Cc: Tonuzi Drita; Kroening Linda M; Gray Gary D; Zuba Kathryn A; Schindler Frederick W; Christopher Charles B; Conroy William F; Witter Kirsten N; Gulas A M
Subject: Temporary Regulation to allow outside experts to take summons testimony - 3 day pre-green recirculation

b(5) DP

b(5) DP

Thanks for your assistance.

From: Horowitz Linda R
Sent: Thursday, February 20, 2014 10:59 AM
To: Gray Gary D

Gulas A M

From: Vidano Thomas A
Sent: Wednesday, April 30, 2014 10:16 AM
To: Gray Gary D; Tonuzi Drita; Gulas A M; Spatz William V; Schindler Frederick W
Subject: RE: Summons Interview Reg -- OTP Comments

Gary:

b(5) DP



Tom

From: Gray Gary D
Sent: Tuesday, April 29, 2014 4:31 PM
To: Tonuzi Drita; Vidano Thomas A; Gulas A M; Spatz William V; Schindler Frederick W
Subject: RE: Summons Interview Reg -- OTP Comments

b(5) DP



Bill, AM, Do you see other problems?

b(5) DP



From: Rochelle.Hodes@treasury.gov [mailto:Rochelle.Hodes@treasury.gov]
Sent: Tuesday, April 29, 2014 4:06 PM
To: Gray Gary D
Cc: Tonuzi Drita; Vidano Thomas A; Horowitz Linda R; Spatz William V; Gulas A M; Schindler Frederick W; Zarlenga Lisa (OTP)
Subject: Summons Interview Reg -- OTP Comments

Attached please find Lisa and my comments on the Temp. Based on earlier correspondence (b)(5)DP
b(5) DP



Please let me know if you'd like to set up a time to discuss our comments. Thanks.

Gulas A M

From: Vidano Thomas A
Sent: Wednesday, April 30, 2014 10:18 AM
To: Tonuzi Drita; Gray Gary D; Gulas A M; Spatz William V; Schindler Frederick W
Subject: RE: Summons Interview Reg -- OTP Comments

b(5) DP
b(5) DP

b(5) DP

From: Tonuzi Drita
Sent: Tuesday, April 29, 2014 6:51 PM
To: Gray Gary D; Vidano Thomas A; Gulas A M; Spatz William V; Schindler Frederick W
Cc: Tonuzi Drita
Subject: RE: Summons Interview Reg -- OTP Comments

b(5) DP



From: Gray Gary D
Sent: Tuesday, April 29, 2014 4:31 PM
To: Tonuzi Drita; Vidano Thomas A; Gulas A M; Spatz William V; Schindler Frederick W
Subject: RE: Summons Interview Reg -- OTP Comments

b(5) DP



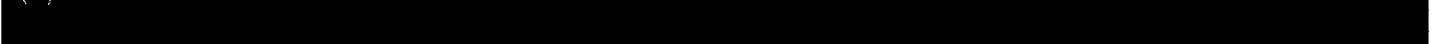
Bill, AM, Do you see other problems?

b(5) DP



From: Rochelle.Hodes@treasury.gov [mailto:Rochelle.Hodes@treasury.gov]
Sent: Tuesday, April 29, 2014 4:06 PM
To: Gray Gary D
Cc: Tonuzi Drita; Vidano Thomas A; Horowitz Linda R; Spatz William V; Gulas A M; Schindler Frederick W; Zarlenga Lisa (OTP)
Subject: Summons Interview Reg -- OTP Comments

Attached please find Lisa and my comments on the Temp. Based on earlier correspondence, (b)(5)DP
b(5) DP



Gulas A M

From: Conroy William F
Sent: Thursday, May 08, 2014 4:52 PM
To: Gray Gary D
Cc: Schindler Frederick W; Spatz William V; Gulas A M; Vidano Thomas A
Subject: RE: Summons Interview Reg -- OTP Comments

Gary—

Tom is going to look this over so that he can talk tomorrow about the draft.

From: Spatz William V
Sent: Thursday, May 08, 2014 11:07 AM
To: Gray Gary D; Conroy William F; Gulas A M
Cc: Schindler Frederick W
Subject: RE: Summons Interview Reg -- OTP Comments

Gary. Attached is my effort to clean up the draft markup, per your instructions below. The editing I did to your version of last night was:

(1) b(5) DP

(2)

(3)

(4)

b(5) DP

(1) b(5) DP

(2)

A M. Please (b)(5)DP

(b)(5)DP

Gulas A M

From: Conroy William F
Sent: Friday, May 09, 2014 1:30 PM
To: Gray Gary D
Cc: Schindler Frederick W; Spatz William V; Gulas A M; Vidano Thomas A
Subject: RE: Summons Interview Reg -- OTP Comments

I talked to Tom today. [b(5) DP]

[b(5) DP]

[b(5) DP]

From: Gray Gary D
Sent: Thursday, May 08, 2014 5:49 PM
To: Conroy William F; Vidano Thomas A
Cc: Schindler Frederick W; Spatz William V; Gulas A M
Subject: RE: Summons Interview Reg -- OTP Comments

Perhaps we should set a time. I hope to attend some of the ABA tomorrow.

From: Conroy William F
Sent: Thursday, May 08, 2014 4:52 PM
To: Gray Gary D
Cc: Schindler Frederick W; Spatz William V; Gulas A M; Vidano Thomas A
Subject: RE: Summons Interview Reg -- OTP Comments

Gary—

Tom is going to look this over so that he can talk tomorrow about the draft.

From: Spatz William V
Sent: Thursday, May 08, 2014 11:07 AM
To: Gray Gary D; Conroy William F; Gulas A M
Cc: Schindler Frederick W
Subject: RE: Summons Interview Reg -- OTP Comments

Gary. Attached is my effort to clean up the draft markup, per your instructions below. The editing I did to your version of last night was:

(1) [b(5) DP]

(2)

(3)